
By: **Delegates Brinkley, Bartlett, Elliott, Hecht, Snodgrass, and Stull**
Introduced and read first time: February 12, 2001
Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Frederick County - Admissions and Amusement Tax - Events to Benefit**
3 **Charity**

4 FOR the purpose of authorizing Frederick County to exempt from the admissions and
5 amusement tax, by ordinance or resolution, gross receipts from an admissions
6 and amusement charge at an event held by a for profit or not for profit entity, if
7 the net proceeds of the event inure solely to the benefit of certain tax-exempt
8 organizations.

9 BY adding to
10 Article - Tax - General
11 Section 4-104(e)
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 2000 Supplement)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
15 MARYLAND, That the Laws of Maryland read as follows:

16 **Article - Tax - General**

17 4-104.

18 (E) FREDERICK COUNTY MAY EXEMPT FROM THE ADMISSIONS AND
19 AMUSEMENT TAX, BY ORDINANCE OR RESOLUTION, GROSS RECEIPTS FROM ANY
20 ADMISSIONS AND AMUSEMENT CHARGE AT AN EVENT HELD BY A FOR PROFIT OR
21 NOT FOR PROFIT ENTITY, IF THE NET PROCEEDS OF THE EVENT INURE SOLELY TO
22 THE BENEFIT OF A CHARITABLE, EDUCATIONAL, OR RELIGIOUS ORGANIZATION
23 THAT IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OF THE INTERNAL REVENUE
24 CODE.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 July 1, 2001.